



MOTAX
with a
Personal Touch





Annual Boat and Motor Vehicle Valuation

**Kentucky Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
State Valuation Branch
Motax Section**

Motor Vehicle and Boat Assessments

- 2008 Motor Vehicle Values \$25.5 Billion
- 2008 Boat Value \$733 Million
- FYE 2008 State Tax Receipts \$111.7 Million
- FYE 2008 Local Tax Receipts \$207.6 Million



Current Issues

- 2008 Boat Problems
- Hold Harmless Amounts for Commercial Watercraft in 40 Counties
- KAVIS Update Motor Vehicles and Boats

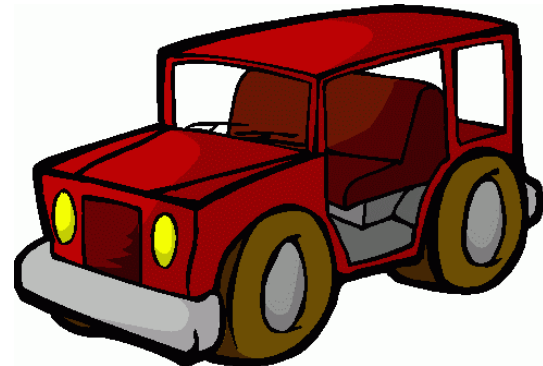


PVA Network Site <http://revenue.ky.gov/PVANetwork/>

-
- Motax Committee Reformed
 - 2008 Property Tax Rate Information
 - 2009 Motax Rate and District/Jurisdiction Changes
 - New NADA Values – Rough, Average & Clean Trade In Values Added
-

Issues Discussion

- NADA Assessment Changed from Clean Trade-in to Average Trade-in for 2009
- Trailers
- ATVs, Mopeds and Non-Registered Vehicles
- Bankruptcy – Call
- Repossessions
- Dealer Inventories
- Freddie Freeroader
- Reminder: Branded Title
- Apportioned Vehicles
- Divorce
- Archive Titles
- NADA - Orders



NADA Assessment Changed from Clean Trade-in to Average Trade-in for 2009

- As of January 1, 2009 NADA added two new trade-in values:
 - Rough Trade-in
 - Average Trade-in
 - In the past, we have always used Clean Trade-in. However, KRS 132.485 states the following:
-

132.485 Motor vehicle registration as consent to assess – Ownership – Exemptions.

- (1) (a) The registration of a motor vehicle with a county clerk in order to operate it or permit it to be operated upon the highways of the state shall be deemed consent by the registrant for the motor vehicle to be assessed by the property valuation administrator from a standard manual prescribed by the Department of Revenue for valuing motor vehicles for assessment unless the registrant appears before the property valuation administrator to assess the vehicle. The standard value of motor vehicles shall be the average trade-in value prescribed by the valuation manual unless information is available that warrants any deviation from the standard value.
- (b) The registration of a recreational vehicle with the county clerk in order to operate it or permit it to be operated upon the highways shall be deemed consent by the registrant thereof for the recreational vehicle to be assessed by the property valuation administrator at a valuation determined from a standard manual prescribed by the Department of Revenue for valuing recreational vehicles for assessment unless the registrant appears in person before the property valuation administrator to assess the vehicle.
- (2) The registration of a motor vehicle on or before the date that the registration of the vehicle is required is prima facie evidence of ownership on January 1.
- (3) This section does not apply to motor vehicles or recreational vehicles owned and operated by public service companies, common carriers, or agencies of the state and federal governments.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 201, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 600, sec. 1, effective April 14, 1998. -- Amended 1982 Ky. Acts ch. 264, sec. 2, effective January 1, 1984; and ch. 395, sec. 3, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 240, sec. 1, effective January 1, 1981. -- Amended 1962 Ky. Acts ch. 29, sec. 3. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 13. -- Created 1952 Ky. Acts ch. 159, sec. 1.

Legislative Research Commission Note. This section was amended by 1982 Acts Ch. 395, Section 3 and 1982 Acts Ch. 264, Section 2, which are partially in conflict. Effect has been given to the substantive provisions made by the General Assembly.

HONDA 75

Clean Trade-In	Body Type	Model No.	M.S.R.P.	Weight	Loan	Clean Retail
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HONDA

2003 CIVIC-4 Cyl.

Mileage Class: I

Veh. Ident.: ()H()(Model)()3()000001 Up.

9650	Hatchback 3D Si (5 Spd.)	EP33()	\$19000	2744	8700	11600
7200	Coupe 2D DX	EM2()()	12810	2403	6500	8875
7800	Coupe 2D HX	EM2()()	13710	2436	7025	9525
8300	Coupe 2D LX	EM2()()	15010	2474	7475	10125
9225	Coupe 2D EX	EM2()()	16810	2555	8325	11150
7600	Sedan 4D DX	ES1()()	13010	2449	6850	9300
8700	Sedan 4D LX	ES1()()	15210	2513	7850	10550
9625	Sedan 4D EX	ES2()()	17060	2601	8675	11575
10050	Sedan 4D Hybrid	ES9()6	19550	2661	9050	12050

2003 INSIGHT-3 Cyl.-5 Spd./AT

Mileage Class: I

Veh. Ident.: JHMZE1()()()3()000001 Up.

9475	Hatchback 3D	ZE1()()	\$19080	1847	8550	11425
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CIVIC/INSIGHT OPTIONS

150	Add Aluminum/Alloy Wheels (Civic DX/LX/EX)	150	175
500	Deduct W/out Air Conditioning	500	500
425	Ded W/out Automatic Trans. (Ex. Insight, Si)	425	425

2003 ACCORD-4 Cyl.

Mileage Class: II

Veh. Ident.: ()H()(Model)()3()000001 Up.

10100	Coupe 2D LX	CM7()()	\$19300	2994	9100	12225
11200	Coupe 2D LX (V6)	CM822	23100	3250	10100	13400
11575	Coupe 2D EX	CM7()6	21700	3047	10425	13800
12525	Coupe 2D EX Nav	CM7()7	25000		11275	14875
12975	Coupe 2D EX (V6)	CM8()()	25900	3265	11700	15350
13475	Coupe 2D EX Nav (V6)	CM8()7	27900		12150	15900
8700	Sedan 4D DX	CM5()1	15800	2989	7850	10625
10200	Sedan 4D LX	CM5()()	19200	3053	9200	12325
11300	Sedan 4D LX (V6)	CM663	23000	3309	10175	13525
11675	Sedan 4D EX	CM5()6	21600	3109	10525	13900
12625	Sedan 4D EX Nav	CM5()7	24900		11375	15000
13075	Sedan 4D EX (V6)	CM665	25800	3360	11775	15475
13575	Sedan 4D EX Nav (V6)	CM668	27800		12225	16000

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PASSENGER CARS

Period: 2008

January

Region: Eastern

VIN:

Decode

Reference
#:

Year: 2005

Make: CHEVROLET TRUCK

Series: Tahoe-V8

Body: Utility 4D LS 4WD

Mileage: 42,500

Adjustment: \$0

MSRP: \$37,800

Weight: 5,192

- ☐ Bose Premium Stereo
- ☐ Fixed Running Boards
- ☐ Leather Seats
- ☐ Luggage Rack
- ☐ Navigation System
- ☐ Power Sunroof
- ☐ Rear Bucket Seats
- ☐ Rear Entertainment System
- ☐ Snow Plow Pkg./Plow
- ☐ Theft Recovery Sys
- ☐ Towing/Camper Pkg
- ☐ W/o 3rd Row Seat
- ☐ Winch
- ☐ Z71 Off-Road Pkg

Get Values

Print Reports

Get  Vehicle History Report

	Clean Trade-In	Clean Loan	Clean Retail
Base:	\$21,500	\$19,350	\$24,750
Mileage Adjustment:	\$0	\$0	\$0
Options Adjustment:	\$0	\$0	\$0
Adjusted Value:	\$21,500	\$19,350	\$24,750

All NADA values are reprinted with permission of
NADA Used Car Guide, NADASC.

Period: 2008 October

Region: Eastern

VIN:

Decode

Reference #:

Year: 2005

Make: CHEVROLET TRUCK

Series: Tahoe-V8

Body: Utility 4D LS 4WD

Mileage: 52,500

Adjustment: \$0

MSRP: \$37,800

Weight: 5,192

- ☐ Bose Premium Stereo
- ☐ Fixed Running Boards
- ☐ Leather Seats
- ☐ Luggage Rack
- ☐ Navigation System
- ☐ Power Sunroof
- ☐ Rear Bucket Seats
- ☐ Rear Entertainment System
- ☐ Snow Plow Pkg./Plow
- ☐ Theft Recovery Sys
- ☐ Towing/Camper Pkg
- ☐ W/o 3rd Row Seat
- ☐ Winch
- ☐ Z71 Off-Road Pkg

GetValues

Print Reports

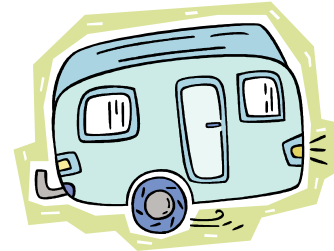
Get ☒ AutoCheck Vehicle History Report

	New! Rough Trade-In	New! Average Trade-In	Clean Trade-In	Clean Loan	Clean Retail
Base:	\$12,300	\$13,800	\$15,025	\$13,525	\$17,725
Mileage	\$0	\$0	\$0	\$0	\$0
Adjustment:					
Options	\$0	\$0	\$0	\$0	\$0
Adjustment:					
Adjusted Value:	\$12,300	\$13,800	\$15,025	\$13,525	\$17,725

All NADA values are reprinted with permission of
NADA Used Car Guide, NADASC.

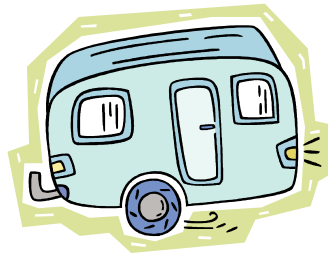
Trailers – Taxed or Not Taxed ???

- AVIS or Tangible
 - Boat Trailer
 - Utility Trailer
 - Horse Trailer



Trailers

- AVIS or Tangible Returns?



186.650 Definitions for KRS 186.650 to 186.700.

As used in KRS 186.650 to 186.700:

- (1) A "trailer" means any vehicle designed for carrying persons or property and being drawn by a motor vehicle being so constructed that no part of its weight rests upon the towing vehicle.
- (2) "Semitrailer" means any vehicle designed for carrying persons or property and for being drawn by a motor vehicle and is so constructed that some part of its weight and some part of its load rests upon or is carried by another vehicle, except that:
 - (a) "Semitrailer" shall not include any vehicle designed for carrying persons or property and being drawn by a motor vehicle registered according to the provisions of KRS 186.050(4)(a) and used by a farmer only for transporting persons, food, provender, feed, machinery, livestock, material and supplies necessary for his farming operation, and the products grown on his farm.
- (3) "Manufactured home" means a structure, transportable in one (1) or more sections, which:
 - (a) Is eight (8) body feet or more in width and forty (40) body feet or more in length when in the traveling mode;
 - (b) Has three hundred twenty (320) or more square feet when erected on site;
 - (c) Is built on a permanent chassis;
 - (d) Is designed to be used as a dwelling, with or without a permanent foundation, when connected to the required utilities;
 - (e) Includes plumbing, heating, air-conditioning, and electrical systems; and
 - (f) May be used as a place of residence, business, profession, or trade by the owner, lessee or their assigns, and may consist of one (1) or more units that can be attached or joined together to comprise an integral unit or condominium structure.

- (4) "Recreational vehicle" means a vehicular type unit primarily designed as temporary living quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle. The basic entities are: travel trailer, camping trailer, truck camper, and motor home;
- (a) A travel trailer is a vehicular unit, mounted on wheels, designed to provide temporary living quarters for recreational, camping, or travel use. It shall be a size and weight which shall not require special highway movement permits when drawn by a motorized vehicle. It shall have a living area of less than two hundred twenty (220) square feet, excluding built-in equipment (such as wardrobes, closets, cabinets, kitchen units, or fixtures) and bath and toilet rooms. The exterior area of a travel trailer shall be less than three hundred twenty (320) square feet.
 - (b) A camping trailer is a vehicular portable unit mounted on wheels and constructed with collapsible partial side walls which fold for towing by another vehicle and unfold at the camp site to provide temporary living quarters for recreational, camping, or travel use.
 - (c) A truck camper is a portable unit constructed to provide temporary living quarters for recreational, travel, or camping use, consisting of a roof, floor, and sides, designed to be loaded onto and unloaded from the bed of a pick-up truck.
 - (d) A motor home is a vehicular unit designed to provide temporary living quarters for recreational, camping, or travel use built on or permanently attached to, a self-propelled motor vehicle chassis or on a chassis cab or van which is an integral part of the completed vehicle.
- (5) "Cabinet" means the Transportation Cabinet.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 42, sec. 1, effective July 15, 1994. -- Amended 1982 Ky. Acts ch. 395, sec. 10, effective July 15, 1982. -- Amended 1974 Ky. Acts ch. 90, sec. 3; and ch. 368, sec. 3. -- Amended 1966 Ky. Acts ch. 139, sec. 14, effective January 1, 1967; and ch. 255, sec. 172. -- Amended 1962 Ky. Acts ch. 62, sec. 18, effective January 1, 1963. -- Created 1956 (2nd Extra. Sess.) Ky. Acts ch. 6, sec. 1.

186.675 Annual fees -- Permanent registration and fee.

- (1) The annual registration fee for trailers and semitrailers which are drawn by motor vehicles required to be licensed under KRS 186.050(1) shall be four dollars and fifty cents (\$4.50). The annual registration fee for trailers and semitrailers which are drawn by motor vehicles required to be licensed under KRS 186.050(3) to (13) shall be nineteen dollars and fifty cents (\$19.50).
- (2) The provisions of KRS 186.650 to 186.700 shall not apply to privately owned and operated trailers used for the transportation of:
 - (a) Boats;
 - (b) Luggage;
 - (c) Personal effects;
 - (d) Farm products, farm supplies, or farm equipment;
 - (e) All-terrain vehicles as defined in KRS 189.010(24);
 - (f) Wildlife as defined in KRS 150.010(41) that the owner or operator of the trailer has obtained while hunting; and
 - (g) Firearms or other supplies used in conjunction with hunting wildlife.
- (3) The registration fee for mobile homes and recreational vehicles shall be nine dollars and fifty cents (\$9.50) except the registration fee for camping trailers, travel trailers, and truck campers shall be four dollars and fifty cents (\$4.50). The clerk shall issue the registration plate furnished by the cabinet and shall be paid for this service the sum of one dollar (\$1).
- (4) Beginning April 1, 1993, at the request of the owner, trailers and semitrailers which are drawn by motor vehicles required to be licensed under KRS 186.050(3) to (13) may be permanently registered, except the registration shall expire when the trailer or semitrailer is sold or when it is otherwise permanently removed from service by the owner. The registration fee for the period shall be ninety-eight dollars (\$98). The clerk shall issue the registration plate furnished by the cabinet and shall be paid for this service the sum of three dollars (\$3).

Effective: July 14, 2000

62A500 (11-08)

Commonwealth of Kentucky
 DEPARTMENT OF REVENUE
 Office of Property Valuation
 State Valuation Branch
 501 High Street
 Fourth Floor, Station 32
 Frankfort, KY 40620

2009 TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2009

See pages 9 and 10 for a complete list
 of mailing addresses.

FOR OFFICIAL USE ONLY	
County Code	Locator Number
T	_____ / _____

File this return with the PVA in the county of taxable
 status or the Office of Property Valuation.

MAY 2009						
S	M	T	W	T	F	S
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Due Date:
 Friday
 May 15, 2009

15

Social Security No. or Federal ID No.	Name of Business	Organization	Type
2nd SSN if joint return	Name of Taxpayer(s)	<input type="checkbox"/> Individual	1
NAICS CODE	Telephone Number ()	<input type="checkbox"/> Joint (Co-Owners)	2
Type of Business	Mailing Address	<input type="checkbox"/> Partnership/LLP	3
Check if applicable	City or Town	<input type="checkbox"/> Domestic Corp/ LLC	4
Yes	State	<input type="checkbox"/> Foreign Corp/ LLC	5
Property Location (Number and Street or Rural Route, City)	ZIP Code		
Final Return?	Type Return	<input type="checkbox"/> Fiduciary—Other	7

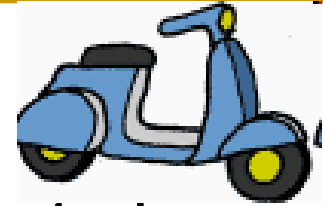
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Livestock and Farm Machinery/Fluidized Bed Energy Facilities

NOTE: Taxpayers who have property in more than one location must complete a separate form for each location.

FROM SCHEDULE A				FROM SCHEDULE B			
	Class	Original Cost	Reported Value		Class	Original Cost	Reported Value
11	I			21	I		
12	II			22	II		
13	III			23	III		
14	IV			24	IV		
15	V			25	V		
16	VI			26	VI		
17	Total			27	Total		
See pages 3 through 5 for instructions.				Taxpayer's Valuation			
31	Merchants Inventory			For Official Use Only			
32	Manufacturers Finished Goods						
33	Manufacturers Raw Materials/Goods in Process						
34	Motor Vehicles Held for Sale (dealers only) New Farm Machinery Held Under a Floor Plan New Boats and Marine Equipment Held Under a Floor Plan Salvage Titled Vehicles (insurance companies only)						
35	Goods Stored in Warehouse/Distribution Center (see instructions)						
36	Inventory—In Transit (see instructions)						
37	Unmanufactured Tobacco Products not at Manufacturers Plant or in Hands of Grower or His Agent						
38	Other Unmanufactured Agricultural Products not at Manufacturers Plant or in Hands of Grower or His Agent						
39	Unmanufactured Agricultural Products at Manufacturers Plant or in Hands of Grower or His Agent/Industrial Revenue Bond Property						
40	Livestock and Farm Machinery/Fluidized Bed Energy Facilities						
41	Other Tangible Property (from Schedule C, page 2)						
42	Activated Foreign Trade Zone						
43	Construction Work in Progress (manufacturing machinery)						
44	Construction Work in Progress (other tangible property)						
45	Recycling Machinery and Equipment						

ATV's & Mopeds



- A moped must have 50 cc's or greater to be road-worthy and taxable, per KRS 186.010 (5):

"Moped" means either a motorized bicycle whose frame design may include one (1) or more horizontal crossbars supporting a fuel tank so long as it also has pedals, or a motorized bicycle with a step-through type frame which may or may not have pedals rated no more than two (2) brake horsepower, a cylinder capacity not exceeding fifty (50) cubic centimeters, an automatic transmission not requiring clutching or shifting by the operator after the drive system is engaged, and capable of a maximum speed of not more than thirty (30) miles per hour."

TO: Property Valuation Administrators and
Deputies,
Personal Property Branch Personnel
Department of Property Valuation

FROM: Albert J. Becker, Branch Manager
Personal Property Branch

DATE: March 17, 2003

RE: **Line 34 – Motor Vehicles held for sale
(dealers only)**

There appears to be confusion regarding the definition of motor vehicles held for sale to be listed on Line 34 of the Tangible Personal Property Tax Return. The following information and analysis is intended to clarify this Branch's position for this classification.

Issue: Do motorcycles and four wheelers (ATVs) qualify as "motor vehicles held for sale" and properly listed on Line 34 of the Tangible Personal Property Tax Return?

Position: Motorcycles dealers qualify for the five-cent (state rate only) and may list inventory on line 34. ATV dealers do not qualify for inclusion on line 34 and should report this type of property on line 31 of the Tangible Personal Property Tax Return.

Discussion: Kentucky Revised Statute 132.200 **Property subject to state tax only** states "All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, *except* the classes of property described in KRS 132.030 and KRS 132.050, and the following classes of property, which shall be subject to taxation for state purposes only:

(15) "All *motor vehicles* held for sale in the inventory of a licensed motor vehicle dealer, which are not currently titled and registered in Kentucky and are held on an assignment pursuant to the provisions of KRS 186A.230, and all motor vehicles with a salvage title held by an insurance company;

While statutes define both motorcycles and ATVs as "motor vehicles" (See KRS 186.010(15) for motorcycles and KRS 189.010(24) for ATVs), the Revenue Cabinet believes that KRS 132.200 only applies to motorcycles.

Referencing KRS 186A.510 **Definitions for KRS 186A.500 to 186A.550**, section 4 defines "Motor Vehicle" as a "motor vehicle as defined in KRS 186.010(8)(a) and (b)."

KRS 186.010(8)(a) states, "Vehicle, as used in KRS 186.020 to 186.260, includes all agencies for the transportation of persons or property over or upon *public highways of this Commonwealth* and all vehicles passing over or upon said highways, excepting road rollers, road

graders, farm tractors, vehicles on which power shovels are mounted, such other construction equipment

Section 15 of KRS 186.010 states, "Motorcycle" means any motor driven vehicle having a seat or saddle for the use of the operator and designed to travel on not more than three (3) wheels in contact with the ground, but excluding tractors and vehicles on which the operator and passengers ride in an enclosed cab and excluding a moped as defined in this section.

Motor vehicles are defined for licensing purposes in KRS 186.010(4) and 186.010(8)(a) & (b). The registration statutes do not define motor vehicles separately, but refer to the licensing definitions. Under these statutes, clearly a motorcycle is a motor vehicle that has to be registered for use on public highways. . This includes that the vehicle have a license plate renewed annually. ATVs, on the other hand, are defined in KRS 189.010(24) as being "used for recreational off-road use." With some very limited statutory exceptions, ATVs are not used on public highways and they are not registered.

Bankruptcy

- A debtor in bankruptcy must list all his creditors in his/her petition with the bankruptcy court. Failure to list a creditor prohibits the debt to such creditor from being discharged.
- Property Tax is dischargeable in bankruptcy. The taxes must be last payable without penalty more than one year before the debtor files his/her petition in bankruptcy. All other property taxes survive the bankruptcy proceedings.
- The clerk or PVA shall not eliminate a property tax bill until the bankruptcy court has issued a discharge listing the taxes.
- The taxes remain a legitimate debt of the taxpayer until such a discharge is issued.

Bankruptcy (Cont.)



- The PVA Office will need the bankruptcy forms.
 - Get the case number and call Leanne Warren, Div. of Collections - Bankruptcy Legal Section, at 502.564.4921 ext 4542.
- * You do not need to call the Motax Section.
-

Repossessions

- The legal title holder on January 1 is responsible for the property tax. If a bank or leasing company repossess a vehicle prior to January 1, the bank or leasing company is responsible for the property taxes if they still own on January 1.
 - If you have any problems on this matter, please contact this Department at:
800.382.0051 or 502.564.8180
-

Dealer's Inventory: New Form 62A500-S1

62A500-S1 (11-08)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
State Valuation Branch
501 High Street
Fourth Floor, Station 32
Frankfort, KY 40620

DEALER'S INVENTORY LISTING FOR LINE 34 TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2009

Page No. _____



Social Security No. or Federal ID No.	Name of Business	
	Name of Dealer	Telephone Number ()
2ndSSN if joint return	Mailing Address	
	City or Town	State ZIP Code
Property is located in County	Property Location (Number and Street or Rural Route, City)	

Year	Make	Model	License Plate Number (If Applicable)	Vehicle I	NADA Trade-in Value
Total From This Page ➤					

Freddie Freeroader

- The Freddie Freeroader program is still in effect.
- If a taxpayer reports a Kentucky resident with an out-of-state license plate, please have the taxpayer call: 800.882.8990



Reminder


- As of January 1, 2008, all branded titles are 60% of trade-in value (it use to be 85%)



Apportioned Vehicles

- The law has changed as of January 1, 2007
- Sam Bradley is going to show the “correct information” to use to determine if vehicles are apportioned.

Do not use tax status codes  or 

Only use tax status codes N or T 

Divorce

- Ask for divorce decree.
(In the property settlement section, it will state who gets what vehicle.)
 - If a title was not changed until after January 1 then you will need to contact the Motax Section to have the SSN corrected.
-

Archive Titles

- The County Clerk is responsible for contacting the Transportation Cabinet to reinstate the title.
 - Once the title has been reinstated the PVA office is responsible to assess the property for the last five years.
-

NADA Orders: Changes for 2009

- See Teresa, Sheila or a field representative at the table outside the workshop for your packet.

The packet includes:

- ❑ NADA Pricing Guide
 - ❑ NADA material provided by the State
-

Changes for 2009 - FYI

- Motorcycles count in assessments for all counties, since they will be assessed through NADA for 2009



2009 NADA Furnished by DOR

■ DOR will provide the following:

1 e-Valuator CD	\$90
1 Marine CD	\$90
1 e-Valuator book	\$12
1 R/V book	\$25
1 Motorcycle book	\$15
1 Older Used Car book	\$15
1 Classic Car book	\$15
Total	\$262

If you have not ordered additional books or CDs
please see your field rep.

NADA Pricing 2009

	CDs	Books
NADA West Virginia (Dan Ruddy)		
e-Valuator	\$75	\$12
Commercial Trucks	\$75	\$18
NADA California (Wes Hughes or Liz Nelson)		
Marine	\$90	\$25
Recreational	\$90	\$25
Motorcycle	\$90	\$15
Older Used Car	\$90	\$15
Antique Motorcycle	\$90	\$10
Classic Car	\$90	\$15
Older RV	\$90	\$20
Manufactured Homes	\$50	\$25

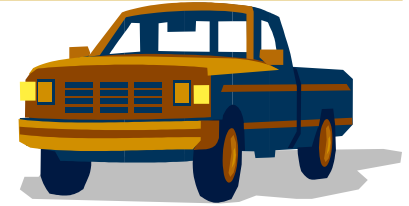
If your subscription fee was more than the prices listed above, then contact Liz Nelson at 800.966.6232 for a refund.

Agenda

- **Introduction to Valuation**
- **Valuation Team**
- **Vehicle Valuation Schedule**
- **Vehicle Task List**
- **Vehicle Valuation Methods**
- **Boat Valuation Schedule**
- **Boat Task List**
- **Boat Valuation Methods**
- **Valuation Reports**
- **PVA Reports**
- **Issues Discussion**
- **Questions**



Introduction to Valuation



- **Motor Vehicle and Boat Property Tax is determined based upon the value assessed on January 1st of each year.**
- **The owner on January 1st is responsible for the property taxes which are due on the registration expiration date.**
- **The valuation process assigns a value to about 4.5 million vehicles and 250,000 boats each year.**
- **Since the valuation of all vehicles must be completed when AVIS is shutdown during the New Year's holiday, extensive preparation and testing is done before hand.**
- **The valuation process begins in October.**

Introduction to Valuation



- **Several tests of the valuation process are performed and the results are compared with last years valuation to catch any processing errors or inconsistencies caused by changes to the valuation process.**
 - The first testing is done with data from one county
 - The second test is done with all the vehicles using preliminary third party valuation data.
 - The third test is done as soon as the final third party valuation data is available.

Valuation Team



- **Department of Revenue**

- Kellie Lang, Section Supervisor, Motor Vehicle Property Tax Section

- **Commonwealth Office of Technology**

- Keith Woodside, Systems Consultant, Office of Application Development
- Mike Goins, Systems Consultant, Office of Application Development
- Beverly Dodds, Team Lead, Office of Application Development
- Larry Pilcher, Systems Consultant, Office of Infrastructure Services

- **Motax Committee Members**

Vehicle Valuation Schedule



■ **October**

- ❑ Project planning and scheduling
- ❑ Valuation program modifications required by legislation and changes in regulations

■ **November**

- ❑ One county testing
- ❑ First full test

■ **December**

- ❑ Second full test

■ **January 1 – January 2**

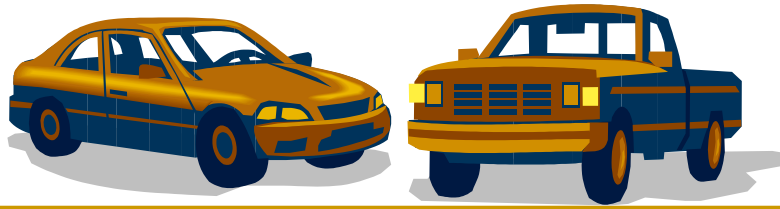
- ❑ Production valuation processing
-

Vehicle Task List



■ Program Modifications

- ❑ Force district “88” for non-valued vehicles
- ❑ Change percentages for using MSRP values in the NADA routine to 90% of MSRP for 2009 vehicles and 85% of MSRP for 2008 vehicles.
- ❑ Require Usage Tax Amount to be \$10,000.00 or greater before assessing vehicles using usage tax method
- ❑ Update Tax District Codes for changes and new jurisdictions



Vehicle Valuation Methods

Autos and Light Trucks

**In 2008 we valued 4,025,248 vehicles
in this category with a total value of
\$23,868,434,640.**

Vehicle Valuation Methods

Autos and Light Trucks

- **Valuation methods in Priority Sequence – Each method is attempted in order and the first one that applies to the vehicle is used**
 - ❑ PVA Forced Override
 - ❑ Prior-year Override
 - ❑ NADA
 - ❑ Usage Tax New Vehicles
 - ❑ Historic Vehicle
 - ❑ Prior Assessed
 - ❑ Usage Tax Older Vehicles & UDI
 - ❑ Minimum Value
 - ❑ Non-Valued



Vehicle Valuation Methods

Autos and Light Trucks

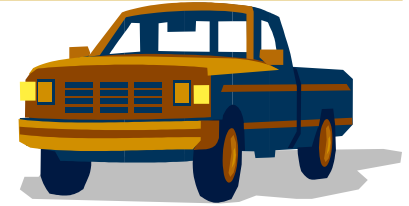


■ PVA Forced Override

- Tax Method Assessment = 3
- PVA creates future year segment; Valuation Process does **not** re-value vehicle

Vehicle Valuation Methods

Autos and Light Trucks



■ Prior-year Override

- Tax Method Assessment = 7
- Depreciate prior-year override value by 10%
- Compare depreciated prior-year override value to NADA Trade-In Value
 - If depreciated prior-year override value is greater than NADA Trade-In value, use NADA Trade-In value

Vehicle Valuation Methods

Autos and Light Trucks

■ Prior-year Override, continued

- If prior-year override value is less than NADA Trade-In value, use the depreciated prior-year override value
 - Checks prior-year override value with minimum value
 - Process will not allow prior-year override value to be depreciated below minimum value established (\$250)



Vehicle Valuation Methods

Autos and Light Trucks

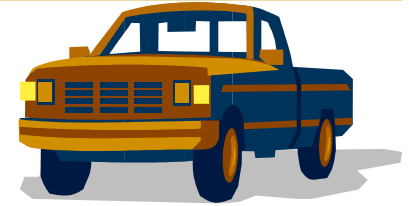


■ Prior-year Override, continued

- If vehicle is not found on NADA for comparison of Trade-In value to prior-year override value, keep the *depreciated* override value in the override field
- If NADA Trade-In value is below established minimum value (\$250), use the NADA Trade-In value
- Appreciate historic prior-year **overrides** by 5%
- Assign a Tax-Method-Assessment = 2 to Historic Prior-Year Overrides

Vehicle Valuation Methods

Autos and Light Trucks



■ NADA

- ❑ Tax Method Assessment = 1
- ❑ Use NADA Trade-In Value
- ❑ For model years 2009 and 2008, if no NADA Trade-In Value is located vehicle processed as indicated:
 - Tax Method Assessment = 'M'
 - If model year = 2009, value of vehicle is **90%** of NADA **MSRP** value
 - If model year = 2008, value of vehicle is **85%** of NADA **MSRP** value
 - Value will be placed in the assessed value field

Vehicle Valuation Methods

Autos and Light Trucks



■ NADA, continued

- If Vehicle has Salvage Title
 - 75% of the vehicle amount is salvaged, and the Taxable value is 25%
 - Tax Method Assessment = 'S'
- If Vehicle Title has Hail or Damage Branding
 - 40% of the vehicle amount is considered non-taxable, and the Taxable value is 60%
 - Tax Method Assessment = 'B'

Vehicle Valuation Methods

Autos and Light Trucks



■ Usage Tax New Vehicles

- ❑ Tax Method Assessment = 6
- ❑ Process vehicle with usage tax value if Model-Year = Tax Year (2009) and usage tax amount is \$10,000.00 or greater
- ❑ Round usage tax value to the nearest \$100

Vehicle Valuation Methods

Autos and Light Trucks

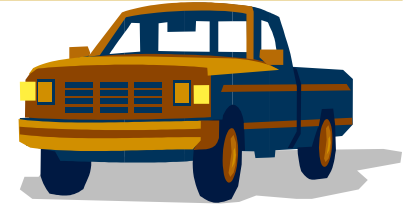


■ **Historic Vehicle**

- ❑ Tax Method Assessment = 'H'
- ❑ Process vehicle if Model-year is 1984 or older
- ❑ Appreciate amount in assessed value field by 5%
- ❑ Includes farm trucks (if 1984 or older model)

Vehicle Valuation Methods

Autos and Light Trucks

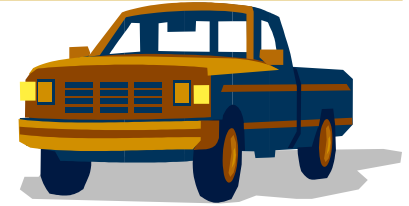


■ Prior Assessed

- ❑ Tax Method Assessment = 4
- ❑ Depreciate the prior assessed value by 10%
- ❑ Process checks model years 1985 – 2008
- ❑ NOTE: Farm trucks will be processed regardless of model year
- ❑ Process will not allow prior assessed value to be depreciated below the minimum amount established (\$250)

Vehicle Valuation Methods

Autos and Light Trucks



■ Usage Tax Older Vehicles & UDI

- If vehicle is **not** U-DRIVE-IT, check for Code-Action-Registration = N,O,T,S,R,G,C,K,M
 - Process is for initial registration of vehicle in system
 - Process vehicle using the usage tax amount, if usage tax amount is \$10,000.00 or greater
 - Tax Method Assessment = 'U'
 - If model year is 1984 or older, appreciate usage tax amount by 5% for the '2009 tax segment
 - If model year is 1985 – 2008, depreciate usage tax amount by 10% for the '2009 tax segment
 - Depreciated amount is placed in the assessed value field

Vehicle Valuation Methods

Autos and Light Trucks



■ Usage Tax Older Vehicles & UDI, continued

- If vehicle is U-DRIVE-IT, check for same Code-Action-Registration codes
 - Process is for initial registration of vehicle in system
 - Process vehicle using amount in VAL-EXEMPT-USAGE-TAX field
 - Tax Method Assessment = 'E'
 - If model year is 1984 or older, appreciate usage tax amount by 5% for the '2009 tax segment
 - If model year is 1985 – 2008, depreciate usage tax amount by 10% for the '2009 tax segment
 - Depreciated amount is placed in the assessed value field

Vehicle Valuation Methods

Autos and Light Trucks

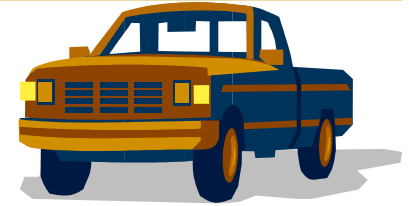


■ Minimum Value

- ❑ Tax Method Assessment = 5
- ❑ Process vehicle if Model year is older than 1990
- ❑ Set minimum value at \$250

Vehicle Valuation Methods

Autos and Light Trucks



■ Non-valued

- ❑ All vehicles that fall through the above priority steps will be placed on a non-valued report
- ❑ County PVA's will assign a value to these vehicles



Vehicle Valuation Methods

Heavy Trucks

**Trucks weighing more than 10,000
lbs., Wreckers, and Buses**

Vehicle Valuation Methods

Heavy Trucks



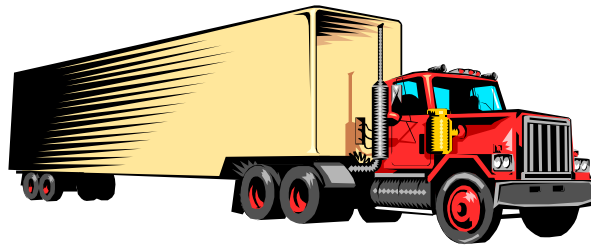
- **Valuation methods in Priority Sequence – Each method is attempted in order and the first one that applies to the vehicle is used**
 - ❑ PVA Forced Override
 - ❑ Prior-year Override
 - ❑ Usage Tax New Vehicles
 - ❑ NADA
 - ❑ Prior Assessed
 - ❑ Usage Tax Older Vehicles & UDI
 - ❑ Minimum Value
 - ❑ Non-Valued

Vehicle Valuation Methods

Heavy Trucks

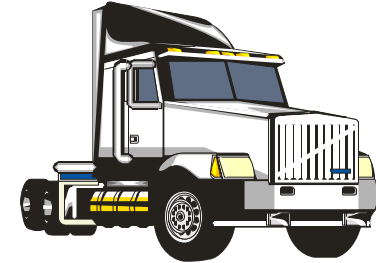
■ PVA Forced Override

- ❑ Tax Method Assessment = 3
- ❑ PVA creates future year segment; Valuation Process does **not** re-value vehicle



Vehicle Valuation Methods

Heavy Trucks



■ Prior-Year Override

- ❑ Tax Method Assessment = 7
- ❑ Depreciate prior-year override value by 10%
- ❑ Check depreciated prior-year override value with minimum value
 - Process will not allow prior-year override value to be depreciated below minimum value established (See minimum value routine)
- ❑ The Heavy Truck program does **not** compare prior-year override value with the NADA Trade-In value

Vehicle Valuation Methods

Heavy Trucks



■ Usage Tax New Vehicles

- Tax Method Assessment = 6
- Process vehicle with usage tax value if Model Year = Tax Year (2009) and usage tax amount is \$10,000.00 or greater
 - NOTE: Some current model vehicles are not on NADA tapes
- Round usage tax value to the nearest \$100

Vehicle Valuation Methods

Heavy Trucks



■ NADA

- ❑ Tax Method Assessment = 1
- ❑ Use NADA Trade-In Value
- ❑ Vehicles with Salvage Title
 - 75% of the vehicle amount is salvaged, and the Taxable value is 25%
 - Tax Method Assessment = 'S'
- ❑ Vehicle Titles with Hail or other Damage Branding
 - 40% of the vehicle amount is considered non-taxable, and the Taxable value is 60%
 - Tax Method Assessment = 'B'

Vehicle Valuation Methods

Heavy Trucks



■ Prior Assessed

- Tax Method Assessment = 4
- Depreciate the prior assessed value by 10%
- Process any vehicle that falls to this priority level without regard to model year of vehicle
 - Process will not allow prior assessed value to be depreciated below the minimum amount established

Vehicle Valuation Methods

Heavy Trucks



- Usage Tax Older Vehicles & UDI
 - If vehicle is **not** U-DRIVE-IT, check for Code-Action-Registration = N,O,T,S,R,G,C,K,M
 - Process is for initial registration of vehicle in system without regard to model year
 - Process vehicle using the amount in the usage tax field, if usage tax amount is \$10,000.00 or greater
 - Tax Method Assessment = 'U'
 - Amount in Usage tax field is depreciated by 10% for the '2009 tax segment
 - Depreciated amount is placed in the assessed value field

Vehicle Valuation Methods

Heavy Trucks



- Usage Tax Older Vehicles & UDI, continued
 - If vehicle is U-DRIVE-IT, check for same Code-Action-Registration codes
 - Process is for initial registration of vehicle in system without regard to model year
 - Process vehicle using amount in VAL-EXEMPT-USAGE-TAX field
 - Tax Method Assessment = 'E'
 - Amount in VAL-EXEMPT-USAGE-TAX field is depreciated by 10% for the '2009 tax segment
 - Depreciated amount is placed in the assessed value field

Vehicle Valuation Methods

Heavy Trucks



■ Minimum Value

- ❑ Tax Method Assessment = 5
 - ❑ If model year is less than 1990, assign a minimum value of \$2,500
 - ❑ If model year is 1991 – 1993, assign a minimum value of \$4,000
 - ❑ If model year is 1994 – 1996, assign a minimum value of \$7,000
-

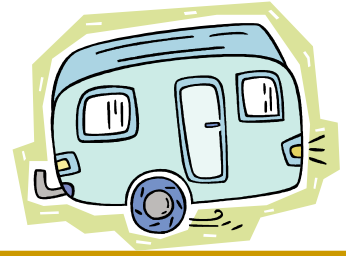
Vehicle Valuation Methods

Heavy Trucks



■ Non-Valued

- ❑ All vehicles that fall through the above priority steps will be placed on non-valued vehicle report
- ❑ County PVA's will assign a value to these vehicles



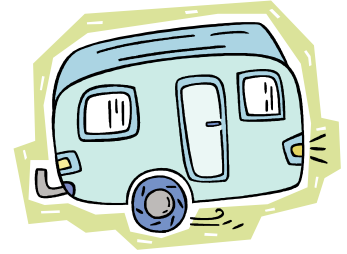
Vehicle Valuation Methods

Special Vehicles

House Trailer, Camping Trailer, Truck Trailer, Utility Trailer, Housecar (RV), Snowmobile, Motorcycle

Vehicle Valuation Methods

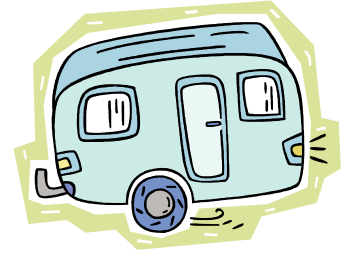
Special Vehicles



- **Valuation methods in Priority Sequence – Each method is attempted in order and the first one that applies to the vehicle is used**
 - ❑ PVA Forced Override
 - ❑ Prior-year Override
 - ❑ NADA for Motorcycles only
 - ❑ Usage Tax New Vehicles
 - ❑ Prior Assessed
 - ❑ Usage Tax Older Vehicles & UDI
 - ❑ Minimum Value
 - ❑ Non-Valued

Vehicle Valuation Methods

Special Vehicles

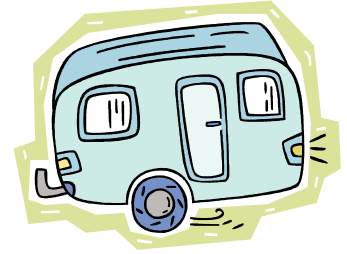


■ PVA Forced Override

- Tax Method Assessment = 3
- PVA creates future year segment; Valuation Process does **not** re-value the vehicle

Vehicle Valuation Methods

Special Vehicles



■ Prior Year Override

- ❑ Tax Method Assessment = 7
- ❑ Depreciate prior-year override value by 10%
- ❑ Checks prior-year override value with minimum value
- ❑ Process will not allow prior-year override value to be depreciated below minimum value established (\$300 for all types except utility trailers)

Vehicle Valuation Methods

Special Vehicles



■ NADA for Motorcycles Only

- ❑ Tax Method Assessment = 1
- ❑ Use NADA Trade-In Value
- ❑ For model years 2009 and 2008, if no NADA Trade-In Value is located vehicle processed as indicated:
 - Tax Method Assessment = 'M'
 - If model year = 2009, value of vehicle is **90%** of NADA **MSRP** value
 - If model year = 2008, value of vehicle is **85%** of NADA **MSRP** value
 - Value will be placed in the assessed value field

Vehicle Valuation Methods

Special Vehicles

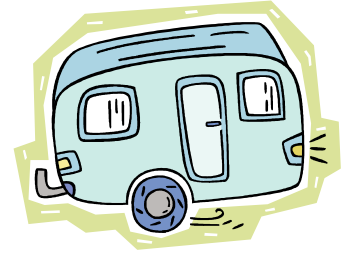


■ NADA for Motorcycles Only, continued

- If Vehicle has Salvage Title
 - 75% of the vehicle amount is salvaged, and the Taxable value is 25%
 - Tax Method Assessment = 'S'
- If Vehicle Title has Hail or Damage Branding
 - 40% of the vehicle amount is considered non-taxable, and the Taxable value is 60%
 - Tax Method Assessment = 'B'

Vehicle Valuation Methods

Special Vehicles

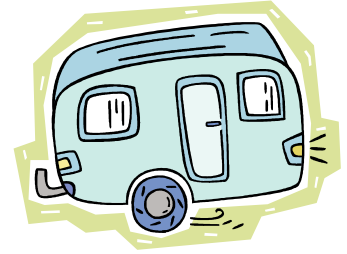


■ Usage Tax New Vehicles

- ❑ Tax Method Assessment = 6
- ❑ Process vehicle with usage tax value if Model Year = Tax Year (2009) and usage tax amount is \$10,000.00 or greater
- ❑ Round usage tax value to nearest \$100

Vehicle Valuation Methods

Special Vehicles



■ Prior Assessed

- ❑ Tax Method Assessment = 4
- ❑ Depreciate the prior assessed value by 10%
- ❑ Process will not allow prior assessed value to be depreciated below the minimum established (\$300 for all types of vehicles except utility trailers)

Vehicle Valuation Methods

Special Vehicles

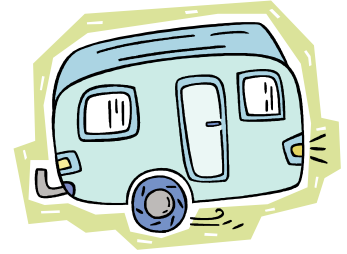


■ Usage Tax Older Vehicles & UDI

- **Motorcycle and housecar** are the only motorized vehicles processed in this category
- **If vehicle is not U-DRIVE-IT, check for Code-Action-Registration = N,O,T,S,R,G,C,K,M**
 - **Process is for initial registration of vehicle in system without regard to model year**
 - **Process vehicle using usage tax amount, if usage tax amount is \$10,000.00 or greater**
 - **Tax Method Assessment = 'U'**
 - **Amount in Usage tax field is depreciated by 10% for the '2009 tax segment**
 - **Depreciated amount is placed in the assessed value field**

Vehicle Valuation Methods

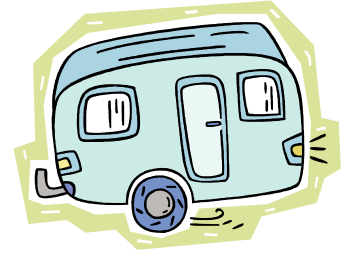
Special Vehicles



- Usage Tax Older Vehicles & UDI, continued
 - If vehicle is U-DRIVE-IT, check for same Code-Action-Registration codes
 - Process is for initial registration of vehicle in system without regard to model year
 - Process vehicle using amount in VAL-EXEMPT-USAGE-TAX field
 - Tax Method Assessment = 'E'
 - Amount in VAL-EXEMPT-USAGE-TAX field is depreciated by 10% for the '2009 tax segment
 - Depreciated amount is placed in the assessed value field

Vehicle Valuation Methods

Special Vehicles



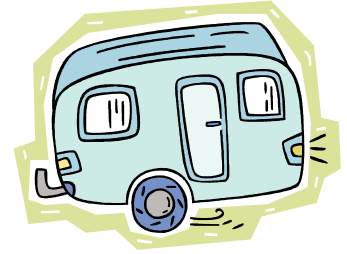
■ Minimum Value

□ Utility Trailers only

- Minimum value is \$100 if trailer is older than 10 years
- Minimum value is \$200 if trailer is 10 years old or less than 10 years old
- Utility trailers will never be non-valued, a minimum value is forced by the above criteria
- 2008 Trailer Problem

Vehicle Valuation Methods

Special Vehicles



■ Non-Valued

- ❑ All vehicles that fall through the above process will be placed on non-valued vehicle report
- ❑ County PVA's will assign a value to these vehicles



Boat Valuation

Boats are valued in a separate process.

Boat Valuation Schedule



■ **October**

- Project planning and scheduling

■ **November**

- Valuation program modifications required by legislation and changes in regulations

■ **December**

- Full test

■ **January 1 – January 2**

- Production valuation processing
-

Boat Task List



- **Program Modifications**
 - Tax District changes

Boat Valuation Methods



- **Currently Boats are valued by reducing current value by 5%.**
- **In the future we will be evaluating various third party boat valuation systems.**

Valuation Reports



- **88 District Report**
- **Non-Valued Report**
- **Current Year to Previous Year Comparison**
- **Vehicle Salvage Report**
- **Vehicle Assessment Report**

88 District Report

REPORT NO. READVLG-1
PROGRAM NO. READVLG

REVENUE CABINET - DEPT. OF PROPERTY TAXATION
88 DISTRICT REPORT
FOR TAX YEAR - 04

PAGE NO. 1
DATE 01/02/20

CNTY TAX DUE	VIN	YR PLATE	NAME	STREET	CITY	ST ZIP
01	W06VR54RXR032092	999 03 098KCD	ARNOLD, TERRY	1985 POWELL RD	COLUMBIA	KY 42728
01	YV1C91H741069384	999 03 450MCY	GILES, BRIANN L	250 SULPHUR SPRINGS	COLUMBIA	KY 42728
01	1J4FY19SXXP444687	998 03 0555JG	STONE, LENNON	998 LAMPTON LANE	COLUMBIA	KY 42728
01	1GCDK14K1JE141158	999 03 4544JL	PEGG, CHAD	629 HUDSON ST	COLUMBIA	KY 42728
01	1G8ZG1274S272787	996 03 E50016	GADBERRY, SHANNON OR	2349 MONTEPELIER RD	COLUMBIA	KY 42728
01	1FMZU34X1XUB71259	999 03 4345MT	STOTTS, LARRY D	4671 SNAKE CREEK RD	COLUMBIA	KY 42728
01	1G3WH14W5KD357869	999 03 599JYL	HADLEY, ALBERT J	46 OLD MONTEPELIER RD	COLUMBIA	KY 42728
01	3D7MU48C74G164610	999 03 E63311	COX, DWAYNE	7710 ELK HORN ROAD	KNIFLEY,	KY 42758
01	1FMZU74W42UB10480	999 03 6744JG	AKIN, PAULINE	4392 GREENSBURG RD	COLUMBIA	KY 42728
01	2C3HE66G44H691759	999 03 447MEY	TERESA OR CRAIG HUDDLESTON	5176 ELKHORN RD	KNIFLEY	KY 42753
01	1GLJC524327191599	999 03 772JAB	BURTON, CAROLYN J	1736 LIBERTY RD	COLUMBIA	KY 42728
01	1N4BL11D94C181018	999 03 518NAZ	PIKE, ANITA K.	910 SULPHUR CREEK RD	COLUMBIA	KY 42728
02	1HOCB7251NA060462	999 03 448JAB	CASON, MARY K	PO BOX 1425	COLUMBIA	KY 42728
02	1J4GZ58S5TC247695	998 03 914KCC	COLE, DALLAS	PO BOX 322	LIBERTY	KY 42539
02	2G4WS52J331260999	999 03 936MCX	CLAYWELL, HERBERT OR	304 SOUTH REED ST	COLUMBIA	KY 42728
02	1FTBR10A0GUA38473	999 03 0833JG	CORBIN, ESTLENE	1961 BROCK BURRIS RD	COLUMBIA,	KY 42728
02	5FNRL18583B018255	999 03 527MCY	LAD, BHARTI J	710 BOMAR HEIGHTS	COLUMBIA	KY 42728
02	JA4MT21H23J028951	999 03 0748KN	RAYNER, JENNIFER A.	15 ROLLING LANE	COLUMBIA	KY 42728
02	JN1GB22SKKU004932	998 03 125JAB	SHERMAN, AUBREY	3775 LIBERTY RD	COLUMBIA	KY 42728
02	1B4HS28N71F536853	999 03 575NBY	KINGDOLLAR, WILLIAM	2283 EATRIDGE CEMET	CASEY CREEK,	KY 42728
02	1FAFP33P62W285065	999 03 705JZC	HUGHES, LINDA	546 ROINSON RD	KNIFLEY	KY 42753
02	1B3EJ46X1TN157639	998 03 226JYL	C & B AUTO SALES	2373 CAMPBELLSVILLE	COLUMBIA	KY 42728
02	1FALP52U3TA316664	999 03 078JCA	PRESTON, LESLIE	PO BOX 293	JUNCTION CITY	KY 40440
03	1QCHK23UX3F104908	999 99 FKZ890	CHEATHAM, STEVE	3343 LIBERTY RD	COLUMBIA	KY 42728
03	1QCHK23174F148534	997 99 FKK916	BURBRIDGE, JERRY	560 J BURBRIDGE RD	COLUMBIA	KY 42728
03	1QCGC24M7EF340233	998 98 3217PH	HARVEY ELLIS MOTORS, INC.	411 GREENSBURG ST.	COLUMBIA,	KY 42728
03	1QCGK24NXME166660	999 99 FKR643	RICHARDSON, WILDA	604 FAIRGROUND ST.	COLUMBIA	KY 42728

Non-Valued Report

REPORT NO. R5510
DATE: 01/01/2004
PROGRAM NO. V5611

NON-VALUED VEHICLE REPORT
AS OF JANUARY 2004
VEHICLES REQUIRING MANUAL VALUATION
WITH A TAX DUE DATE OF JULY 31, 2004

PAGE: 1

VEHICLE RECORD UPDATE PAGE: 1
NON-VALUED VEHICLE REPORT

DOCUMENT DATE: _____

OWNER - NAME AND ADDRESS	VIN YR/LICENSE	VEH TYPE YR/MAKE MODEL
ANTHONY'S AUTO SALES 7469 CAMPBELLSVILLE COLUMBIA, KY 42728-0000	2FAFP71W6YX181691-998	A 00 FORD CR VIC
ANTHONY'S AUTO SALES P O BOX 235 COLUMBIA, KY 42728-0000	2FAFP71W4YX208208-999	A 00 FORD CRWNVIC
KARNES, MARK 306 CAMPBELLSVILLE S COLUMBIA, KY 42728-0000	SCCFC20A0JHF62085-999	A 88 LOTU ESPRIT
ANTHONY HALE CYCLE SALES, INC. 23 MURRAY TRACE COLUMBIA, KY 42728-0000	5GRGN23U33H110832-999	A 03 AMCN HUMMER
ANTHONY'S AUTO SALES P O BOX 235 COLUMBIA, KY 42728-0000	2FAFP71W31X204849-999	A 01 FORD CRWN VI
ANTHONY'S AUTO SALES PO BOX 235 COLUMBIA, KY 42728-0000	1FDXE40F4XHA89073-998	T 99 FORD E406
SPINKS RONNY GLEN OR SHARON 4153 LIBERTY RD COLUMBIA, KY 42728-0000	4RPBB1613TC002405-999	T 96 MOON V-16
DALE'S LUMBER CO PO BOX 154 HILHAM, TN 38568-0000	1FDXK84A4MVA14983-998	T 91 FORD K84
SLAVEN, RONNIE 4215 GREENSBURGRD COLUMBIA, KY 42728-0000	1HSHBGER6LH228546-999	T 90 INTL INTL
SPOON AUTO SALES 306 HUDSON ST. COLUMBIA, KY 42728-0000	1M2P198C7LM007826-999	T 90 MACK RD690

TAX YR	NEW CNTY	TAX STAT	O-R VALUE	O-R FLAG	TAX DIST	GROUP NOTICE
LIC:			VIN: 2FAFP71W6YX181691-998			
LIC:			VIN: 2FAFP71W4YX208208-999			
LIC:			VIN: SCCFC20A0JHF62085-999			
LIC:			VIN: 5GRGN23U33H110832-999			
LIC:			VIN: 2FAFP71W31X204849-999			
LIC:			VIN: 1FDXE40F4XHA89073-998			
LIC:			VIN: 4RPBB1613TC002405-999			
LIC:			VIN: 1FDXK84A4MVA14983-998			
LIC:			VIN: 1HSHBGER6LH228546-999			
LIC:			VIN: 1M2P198C7LM007826-999			

Current to Previous Year Comparison

OVERALL						
TOTALS						
2007 PROD RUN - 12/31/2006 -VS- 2008 PROD. RUN - 12/30/2007						
Number of Vehicles Thru Valuation Process	2007 - #	2007 - \$	2008 - #	2008 - \$	Difference	Perc
Assessed Dollars Autos/Lt Trucks (v5560)		\$22,925,065,769.00		\$23,868,434,640.00	\$ 943,368,871.00	4%
Autos/Lt Trucks (v5560)	4,029,908		4,025,248		(4,660)	0%
Assessed Dollars Large Trucks (v5561)		\$ 751,275,020.00		\$ 820,142,680.00	\$ 68,867,660.00	9%
Large Trucks (v5561)	73,474		73,983		509	1%
Assessed Dollars Special Vehicles (v5562)		\$ 997,694,668.00		\$ 1,010,516,053.00	\$ 12,821,385.00	1%
Special Vehicles (v5562)	285,369		287,923		2,554	1%
Bad Vehicle Types (v5558)	4		3		(1)	-25%
Total Assessed Dollars (total from this sheet)		\$24,674,035,457.00		\$25,699,093,373.00	\$ 1,025,057,916.00	4%
Total Number of Veh Thru Valuation Process (total from this sheet)	4,388,755		4,387,157		(1,598)	0%
Total Number of Veh Thru Val Process (from V5612)	9,090,904		9,341,613		250,709	3%

Vehicle Salvage Report

REPORT NO. READVKW-1		REVENUE CABINET - DEPT OF PROPERTY TAXATION							PAGE NO. 3					
PROGRAM NO. READVKW		VEHICLE SALVAGE REPORT FOR MODEL YEARS 0000-2004 VALUED BETWEEN							0.00 AND 999999.99					
									DATE 01/01/2004					
SSN/FEID NUMBER	MODEL YEAR	VEH MAKE	VEH TYP	MODEL NUMBER	OWNERS NAME	VIN NUMBER	SEQ NUM	LICENCE PLATE	ASSESSED VALUE	O/R VALUE	METHOD ASSESSMENT	TAX STAT	TAX CNTY	ADVAL
611125067	85	HOND	A	PRELUDE	EAST 80 A/S 128K	JHMB5223FC027371999			119	0	S	T	001	
611253017	00	HOND	T	CRV	AUTOMAX MOTORS 10/08/01 S0020	JHLRD1867YC017689999			3025	0	S	T	001	
401460005	98	HOND	A	CRV	SANDUSKY AUTOS, INC.	JHLRD1863WC101571999			2125	0	S	T	001	
611125067	86	HOND	A	CIVIC	EAST 80 A/S 123M	JHMG4316GS008418999			88	0	S	T	001	
611125067	87	HOND	A	CIVIC	EAST 80 A/S 29M	JHMEC5727HS801234999			144	0	S	T	001	
401460005	96	HOND	T	ODYSSEY	SANDUSKY AUTOS, INC.	JHMR1860TC013951999			1375	0	S	T	001	
0000000000	95	HOND	A	CIVIC	BURTONS AUTO SALES	JHMEG8548SS033085999			725	0	S	T	001	
401460005	96	MAZD	A	PROTEGE	SANDUSKY AUTOS, INC.	JM1BB1417T0313790999			481	0	S	T	001	
401460005	96	MAZD	A	PROTEGE	SANDUSKY AUTOS, INC.	JM1BB141XT0350574999			481	0	S	T	001	
401310065	02	ACUR	A	RST	ANTHONY'S AUTO SALES	JH4DC53092C009992999			4244	0	S	T	001	
611214934	91	MAZD	A	PROTEGE	SANDUSKY AUTO INC	JM1BG2265M0204381997			194	0	S	T	001	
401460005	90	MAZD	A	PROTEGE	SANDUSKY AUTO INC	JM1BG2266L0101176999			138	0	S	T	001	
401460005	91	MAZD	A	PROTEGE	SANDUSKY AUTOS, INC.	JM1BG2246M0280111999			175	0	S	T	001	
401460005	94	MAZD	A	PROTEGE	SANDUSKY AUTO INC	JM1BG2247R0791723999			300	0	S	T	001	
400159886	89	MAZD	T	B22	SHEWELL, MICHAEL	JM2UF1136K0749897999			294	0	S	T	001	
402983930	93	MAZD	T	B2200	GABEHART AUTO REPAIR & SALVAGE	JM2UF1138P0351002999			338	0	S	T	001	
402781178	95	MAZD	A	MAITA	JIMMY'S AUTO SALES	JM1NA3534S0608680999			1113	0	S	T	001	
0000000000	96	MAZD	A	MIATA	AUTOMAX MOTORS, INC.	JM1NA3534T0715746999			1256	0	S	T	001	
401460005	87	MAZD	T	PKUP	SANDUSKY AUTO INC	JM2UF4120H0115678999			350	0	S	T	001	
0000000000	88	MAZD	T	B2200	AUTOMAX MOTORS, INC.	JM2UF3137J0383779999			388	0	S	T	001	
401460005	95	NISS	A	240SX	SANDUSKY AUTOS, INC.	JN1AS44D2SW007974999			825	0	S	T	001	
401310065	01	INFI	A	QX4	ANTHONY'S AUTO SALES	JNRDR09Y71W218354999			5050	0	S	T	001	
401460005	95	NISS	A	AS44	SANDUSKY AUTOS, INC.	JN1AS44D0SW017693998			825	0	S	T	001	
402983930	98	NISS	A	MAXIMA	GABEHART AUTO REPAIR & SALVAGE	JN1CA21DXMT612160998			1919	0	S	T	001	
0000000000	96	NISS	A	MAXIMA	AUTOMAX MOTORS, INC.	JN1CA21D5T724876999			1175	0	S	T	001	
402983930	96	NISS	A	MAXIMA	GABEHART AUTO REPAIR & SALVAGE	JN1CA21D8T711666999			1175	0	S	T	001	
402983930	93	NISS	A	SENTRA	GABEHART AUTO REPAIR & SALVAGE	JN1EB31P9PU0508249999			344	0	S	T	001	
401310065	02	NISS	A	MAXIMA	ANTHONY'S AUTO SALES	JN1DA31DX27429441999			3744	0	S	T	001	
402781178	94	NISS	A	SENTRA	JIMMY'S AUTO SALES	JN1EB31P4RU304664999			381	0	S	T	001	
402781178	94	NISS	A	SENTRA	JIMMY'S AUTO SALES	JN1EB31P4RU339656999			381	0	S	T	001	
402781178	92	NISS	A	SENTRA	JIMMY'S AUTO SALES	JN1EB31P1NU101354999			275	0	S	T	001	
401460005	92	NISS	A	SENTRA	SANDUSKY AUTO INC	JN1EB31P3NU135229998			275	0	S	T	001	
401460005	90	NISS	A	STANZA	SANDUSKY AUTOS, INC.	JN1FU21P8LT215055999			206	0	S	T	001	
401460005	89	NISS	A	SENTRA	SANDUSKY AUTOS, INC.	JN1GB229SKU509344999			100	0	S	T	001	
401460005	93	NISS	A	MAXIMA	SANDUSKY AUTOS, INC.	JN1HJ01F9PT091719999			569	0	S	T	001	
401310065	02	TOYO	T	HILANDR	ANTHONY'S AUTO SALES	JTEHF21A020060346999			5950	0	S	T	001	
401310065	02	TOYT	T	RAV4	ANTHONY'S AUTO SALES	JTEHH20V726053132999			3881	0	S	T	001	
401310065	01	LEXU	A	IS300	ANTHONY'S AUTO SALES	JTHBD182310024303999			4956	0	S	T	001	
401310065	01	TOYT	A	RAV4	ANTHONY'S AUTO SALES 6/18 0129	JTEHH20V210079543999			3525	0	S	T	001	
401310065	02	LEXU	T	RK300	ANTHONY'S AUTO SALES	JTJHF100220238877999			6944	0	S	T	001	
401310065	02	LEXU	A	RK300	ANTHONY'S AUTO SALES	JTJHF100820247275998			6944	0	S	T	001	
400680177	02	SUZU	A	AERIO	SPOON AUTO SALES	JS2RA415525100859999			1544	0	S	T	001	
403623006	02	TOYT	A	CELICA	GRIDER USED CARS 7/21/2003	JTDDB32T120112020999			3238	0	S	T	001	
0000000000	03	TOYT	A	COROLLA	AUTOMAX MOTORS, INC.	JTDBR38E830025278999			2606	0	S	T	001	
611253017	95	TOYT	A	TERCEL	AUTOMAX MOTORS 4/15/02 0189	JT2EL56E6S7035528999			531	0	S	T	001	
611125067	87	TOYO	A	CELICA	EAST 80 A/S 225-S	JT2ST65L6H7127577999			369	0	S	T	001	
401460005	97	TOYO	T	4RUNNER	SANDUSKY AUTOS, INC.	JT3HN87RXV0100013999			2838	0	S	T	001	

Vehicle Assessment Report

REPORT NO. READVKX-1 REVENUE CABINET - DEPT OF PROPERTY TAXATION PAGE NO. 1
 PROGRAM NO. READVKX VEHICLE ASSESSMENT REPORT FOR MODEL YEARS 2003-2004 VALUED BETWEEN 0.00 AND 10000.00 DATE 01/01/2004

MODEL YEAR	VEH MAKE	VEH TYPE	MODEL NUMBER	LICENSE PLATE	VIN NUMBER	SEQ NUM	ASSESSED VALUE	OVERRIDE VALUE	METHOD TAX ASSESSMENT	TAX STATUS	COUNTY ADVALOREM
03	HYUN	A	TIBURON		KMHNM65FX3U059876999		4027 S	0	S	T	001
03	HYUN	A	TIBURON		KMHNM65F93U012855998		4027 S	0	S	T	001
03	MITA	A	GALANT	03 794JAB	4A3AA46G83E048010999		0	5850	7	T	001
03	PONT	A	SUNFIRE		1G2JB12P537204914999		2056 S	0	S	T	001
03	TOYO	A	COROLLA		1NXBR38E23Z081995997		2606 S	0	S	T	001
03	TOYT	A	COROLLA		JTDBR38E830025278999		2606 S	0	S	T	001
03	TOYT	A	UXS		4T1BE32K23U118778999		3625 S	0	S	T	001
03	CHEV	T	TRBLAZ		1GNDT13G232198303999		5038 S	0	S	T	001
03	FORD	T	F250		1FTNX21L33EA05464999		5775 S	0	S	T	001
03	FORD	T	F350		1FTSX31P63EA09947999		7238 S	0	S	T	001
03	FORD	T	RANGER		1FTYR44V63PA39225999		3038 S	0	S	T	001

TOTAL ASSESSED VALUE FOR COUNTY 45,886

PVA Reports



- **Ad Valorem Monthly On-Line Change Report**
 - **Batch Vehicle Record Update Report**
 - **Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax**
 - **Document Direct – Available to all counties except Jefferson**
-

Ad Valorem Monthly On-Line Change Report

REPORT NO. R5537		AD VALOREM MONTHLY ON-LINE CHANGE REPORT										PAGE NO. 1	
PROGRAM NO. V5623		AUGUST										RUN DATE 08/31/2004	
		PVA											
TRANSACTION DATE	USER ID	PLATE YEAR/NUMBER MAKE/MODEL/YEAR	OWNER NAME	COUNTY CODE	TAX STATUS	TAX YEAR	ASSESSED VALUE	OR VALUE	OR FLAG	TAX DIST			
08-02-04	KLS	98 645DCP TOYO CAMRY 87	ABRELL, PATRICIA	BEFORE: 001 AFTER: 001	T T	00	001550 001550	000000 000600	0 1	00 00			
08-02-04	KLS	98 0712CA TOYO RN55 86	BENNETT, LOIS E.	BEFORE: 001 AFTER: 001	T J	04	000000 000000	000250 000250	3 3	00 99			
08-02-04	TVG	98 8588HH FORD F350 87	BENNETT, STEVE	BEFORE: 001 AFTER: 001	T T	04	001600 001600	000000 000900	0 1	00 00			
08-02-04	TVG	03 2139KP GMC TK10753 94	BENNETT, STEVIE P	BEFORE: 001 AFTER: 001	T T	04	000000 000000	003240 002240	3 1	00 00			
08-02-04	TVG	03 3962MB GMC SIERRA 92	CAMP, CHARLES E. OR	BEFORE: 001 AFTER: 001	T T	04	000000 000000	003195 002800	3 1	00 00			
08-02-04	KLS	03 3754MB TOYO N63R 87	COOMER, J. C.	BEFORE: 001 AFTER: 001	T T	04	001725 001725	000000 001000	0 1	00 00			
08-02-04	KLS	98 8511EE FORD R11 88	COOMER, J. C.	BEFORE: 001 AFTER: 001	T T	04	001400 001400	000000 000900	0 1	00 00			
08-02-04	KLS	98 987PCV FLYM LASER 90	DAVIS SEXTON USED CARS	BEFORE: 001 AFTER: 001	T N	02	000000 000000	000000 000000		01 99			
08-02-04	TVG	0 FORD TAURUS 91	DOTTERER, JAMES	BEFORE: 001 AFTER: 001	T J	04	000675 000675	000000 000000	0 0	00 99			
08-02-04	KLS	98 705DRS CHEV CAMARO 94	GABEHART, JENNIFER	BEFORE: 001 AFTER: 001	T T	02	007125 007125	000000 005000	0 1	00 00			
08-02-04	TVG	03 2833KP FORD F250 97	HENSON, BILL	BEFORE: 001 AFTER: 001	T T	04	007950 007950	000000 005500	0 1	00 00			
08-02-04	TVG	03 E79560 DODG 1500RAM 95	KASSEM, WILLIAM S.	BEFORE: 001 AFTER: 001	T T	04	000000 000000	004320 003000	3 1	00 00			
08-02-04	TVG	03 0439NG DODG DAKOTA 97	KIMBLER, BENJI	BEFORE: 001 AFTER: 001	T T	04	003500 003500	000000 003000	0 1	00 00			
08-02-04	DEF	98 621GFJ NISS 300ZXT 90	SMITH, ANGIE	BEFORE: 001 AFTER: 001	T T	04	000000 000000	003240 002000	3 1	00 00			
08-02-04	KLS	98 645DCP TOYO CAMRY 87	STOTTS, RUBY OR	BEFORE: 001 AFTER: 001	T T	04	000750 000750	000000 000600	0 1	00 00			
08-02-04	KLS	98 645DCP TOYO CAMRY 87	STOTTS, RUBY OR	BEFORE: 001 AFTER: 001	T T	04	000750 000750	000600 000000	1 1	00 00			

Batch Vehicle Record Update Report

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Batch Vehicle Record Update Report

R5504/V5607		09/04/2004		PAGE: 01		BATCH VEHICLE RECORD UPDATE				BATCH VEHICLE RECORD UPDATE				PAGE: 1			
						AUGUST 2004				DOCUMENT DATE: 09/04/2004							
YR/LICENSE	OWNER NAME / ADDRESS					YR/MAKE/MODEL	GROUP	TAX STATUS	VALUE/ O-R TAX YR FLAG	TAX DIST	TAX YR	NEW CNTY	TAX STAT	VALUE	O-R FLAG	TAX DIST	GROUP NOTICE
0	RICHARDS, TONY OR 4330 KY 906 HOUSTONVILLE KY 40437 8648					03 TOYT CAMRY		T		88							
=ERRORS=>*E7																	
03 878MCX	CAUDILL, RHONDA 799 FITZPATRICK RD. PRESTONBURG KY 41653 2175					99 MERC COUGAR		T		88							
=ERRORS=>*E7																	
03 0243NG	C & C MAINTENCE 516 W G TALLEY RD ALVATON KY 42122 8706					99 CHEV CK15903		T		88							
=ERRORS=>*E7																	
0	LOY, CHARLEY 285 BRAGG RD EDMONTON KY 42129					97 UNKN MOBILE		T		88							
=ERRORS=>*E7																	
03 769KCD	HARGIS, KIMBERLY D. 214 DEAN WOODS RD EDMONTON KY 42129 8824					02 TOYO COROLLA		T		88							
=ERRORS=>*E7																	
03 3026KP	KEAN, KIMBERLY OR 214 DEAN WOODS RD EDMONTON KY 42129 8824					94 JEP WRANGLER		T		88							
=ERRORS=>*E7																	
0	JUDD, JAMES 485 DEAN WOODS RD EDMONTON KY 42129 8824					86 CHEV ASTRO		T		88							
=ERRORS=>*E7																	
03 783MDE	HARRIS, RICKY L 278 PRICES CREEK RD EDMONTON KY 42129 8857					91 CHEV LUMINA		T		88							
=ERRORS=>*E7																	
03 042LCS	BENNETT, JUNE K. 866 WEEK KELTNER RD EDMONTON, KY 42129 8868					92 MAZD 929		T		88							
=ERRORS=>*E7																	

Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax

62A044 (7-01)
Commonwealth of Kentucky
REVENUE CABINET

AFFIDAVIT FOR CORRECTION/EXONERATION OF MOTOR VEHICLE/BOAT PROPERTY TAX

Owner _____ Telephone No. () _____
Address _____ State _____ ZIP Code _____
License Plate/KY No. _____ VIN _____
Year _____ Make _____ Model _____

- ☐ Vehicle was sold in state prior to January 1, _____ to: _____
Date sold _____
- ☐ Vehicle was sold out of state prior to January 1, _____ to: _____
Date sold _____
- ☐ Vehicle was in junkyard prior to January 1, _____ at: _____
Date junked _____
- ☐ Vehicle wrecked and settled with insurance company prior to January 1, _____.
Settlement date _____
- ☐ Vehicle repossessed by lienholder prior to January 1, _____.
Date repossessed _____ Lienholder: _____
- ☐ Nonresident of Kentucky on January 1, _____. (Copy of proof of nonresidence required.)
Date moved _____ Date returned _____
- ☐ Nonresident military personnel (Copy of military residential affidavit or wage/earnings
statement showing another state as residency required.)
- ☐ High mileage, according to guide, on January 1, _____. Mileage as of January 1 _____
- ☐ Dealer inventory, January 1, _____
- ☐ Damaged (physically or mechanically) prior to January 1, _____. (Description attached.)

- ☐ Other _____

* I understand that if this vehicle/boat has been junked and the tag and title have not been returned to the county clerk's office and I do not have these items in my possession that I must contact the clerk.

I, _____, hereby swear (affirm) under penalty of perjury that the information above is true and correct.
I further attest that the property taxes on the above listed vehicle be corrected/exonerated for the assessment date(s) of January 1, _____.

Signature _____ Date _____

Witness _____ County _____ Date _____

It is now ordered, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error be corrected in accordance with Revenue Cabinet policy based on information listed above.

Signature of Property Valuation Administrator

Date

- ☐ The PVA's signature authorizes the clerk to reverse the ad valorem tax (if paid) from the system. The PVA will then correct the tax segment and inform the clerk of the next step.

County Clerk's Monthly Report of Motor Vehicle Property Tax Collections

62A394-MV 1-00 Commonwealth of Kentucky REVENUE CABINET	COUNTY CLERK'S MONTHLY REPORT OF MOTOR VEHICLE PROPERTY TAX COLLECTIONS	FOR DEPARTMENT USE ONLY <div style="border: 1px solid black; padding: 2px; margin: 5px auto; width: 80%;">_____/_____⁵_____/_____/_____[*] Account Number Tax Mo. Yr. Tr.</div>
County _____		Report due on or before the 10th of the month following collection. (KRS 134.815)
Report for the period of _____ (Month and year)		
<small>This form is to be used to report and remit all motor vehicle ad valorem property tax collections made for all jurisdictions (local, state and other county local jurisdictions). Complete one form for state and other county and one form for each local tax jurisdiction.</small>		
<small>Information to complete this report is found on the computer-generated County Tax Collection Journal, printed monthly for this purpose, along with any records maintained by the reporting office on adjustments.</small>		
<small>Please submit documentation to support adjustments on line 2 and debits or credits on line 6.</small>		
<small>To Insure Proper Credit: All lines must be completed in both columns.</small>		
1. Total due from tax collection journal	Funds Collected for District	Other County (Non-State)
2. Adjustments (plus or minus) (Attach supporting documentation)	\$	\$
3. Gross tax collected	\$	\$
4. Less 4 percent commission	-	-
5. Total due for current month		
6. Debit or credit from previous month _____ / year _____ (Attach supporting documentation)		
7. Total to be remitted	\$	\$
8. Total remitted for all districts (See instructions)	\$	
I certify that this report is true and correct to the best of my knowledge.		
County Clerk's Signature _____	Date _____	

IMPORTANT NOTICE
(For Collections Remitted to the State)

Make check payable to:
KENTUCKY STATE TREASURER

Mail to: REVENUE CABINET
DIVISION OF STATE VALUATION
MOTOR VEHICLE BRANCH
200 FAIRS OAKS LANE, STATION 32
FRANKFORT, KENTUCKY 40620
(502) 564-8180

INSTRUCTIONS

LINE 1—Enter amount from County Tax Collection Journal under heading, Total Due for the respective jurisdiction report.

LINE 2—Enter amount of in-house adjustments made during current month. Attach documentation to support adjustments.

LINE 3—Add (or subtract) amount on line 2 to (or from) amount on line 1.

LINE 4—Multiply 4 percent by amount on line 3 and enter result on line 4.

LINE 5—Subtract amount on line 4 from amount on line 3. Enter result.

LINE 6—Enter debit or credit from previous month and year. Please specify month and year.

LINE 7—Add (or subtract) amount on line 6 to (or from) amount on line 5 and enter. Attach supporting documentation.

LINE 8—Add together both columns from line 7.

Attach required report for 005 (penalty and interest waivers) and 006 (ad valorem revenues) code.

Property Subject to Taxation for State Purposes Only *(Effective Jan. 1, 2009)*

- Amends KRS 132.200 to provide that the following classes of property shall be subject to taxation for state purposes only: (a) commercial radio, television and telephonic equipment used to receive, capture, produce, edit, enhance, modify, process, store, convey or transmit audio or video content or electronic signals which are broadcast over the air; (b) equipment directly used or associated with the equipment identified in item (a), including radio and television towers used to transmit or facilitate the transmission of the signal broadcast, but excluding telephone and cellular communications towers; and (c) equipment used to gather or transmit weather information. (HB 277)